

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sunset Realty
DOCKET NO.: 05-00946.001-R-1
PARCEL NO.: 16-23-317-001

The parties of record before the Property Tax Appeal Board are Sunset Realty, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of an 83 year-old, one-story style frame dwelling that contains 1,385 square feet of living area. Features of the home include central air-conditioning, a full unfinished basement and two garages with a total of 946 square feet of building area.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties, one of which is located on the subject's street and block. The comparables consist of two, one-story style frame dwellings; and one, one and one-half-story frame dwelling. The comparables range in age from 80 to 88 years and range in size from 996 to 1,448 square feet of living area. Features of the comparables include full or partial unfinished basements. Two comparables have garages that contain 440 or 441 square feet of building area. These properties have improvement assessments ranging from \$41,683 to \$54,108 or from \$34.41 to \$41.85 per square foot of living area. The subject has an improvement assessment of \$59,180 or \$42.73 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$94,635 and its improvement assessment be reduced to \$53,031 or \$38.29 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	41,604
IMPR.:	\$	56,093
TOTAL:	\$	97,697

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$100,784 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of four comparable properties. The comparables consist of three, one-story brick dwellings; and one, one-story frame dwelling. The comparables range in age from 70 to 83 years and range in size from 1,056 to 1,443 square feet of living area. Features of the comparables include full unfinished basements. Three comparables have garages that range in size from 400 to 600 square feet of building area and three comparables have a fireplace. These properties have improvement assessments ranging from \$46,676 to \$66,290 or from \$43.33 to \$45.94 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparable 1 because its one and one-half-story design differed from the subject's one-story design. The Board also gave less weight to the appellant's comparable 3 because it was significantly smaller in living area when compared to the subject. The Board gave less weight to the board of review's comparables 1, 2 and 3 because their brick exteriors differed from the subject's frame exterior. The Board gave less weight to the board of review's comparable 4 because it was significantly smaller in living area when compared to the subject. The Board finds the appellant's comparable 2 is similar to the subject in terms of style, age, living area and location. This most representative comparable has an improvement assessment of \$38.60 per square foot. The subject's improvement assessment of \$42.73 per square foot is greater than this most similar comparable in the record. However, the Board notes the subject has two garages totaling 946 square feet of building area and central air-conditioning, features not enjoyed by the comparable. For these

reasons, the Board finds a slight reduction in the subject's improvement assessment is justified.

In conclusion, the Board finds the appellant sufficiently established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.